




**Step 2: Continued from Page 1****Column B**  
Corrected figures**25** Write the amount from Page 1, Line 25. **25** \_\_\_\_\_**26** If Line 16 is less than Line 25, subtract Line 16 from Line 25. This is your **refund**. **26** \_\_\_\_\_**27** If Line 16 is greater than Line 25, subtract Line 25 from Line 16. This is your **tax due**. **27** \_\_\_\_\_**28** Penalty and interest (See instructions.) \_\_\_\_\_ + \_\_\_\_\_ = **28** \_\_\_\_\_  
Penalty amount Interest amount**29** Add Lines 27 and 28. This is your total balance due. **29** \_\_\_\_\_Refund or  
Balance Due**Step 3: Reason for filing (Everyone filing this return must complete this step.)**

Official Use

 If you are changing your Illinois return due to a change to your federal return, **do not file** this form until you receive notification that the IRS has accepted the changes. Refer to "How long do I have to correct or amend my return?" on Page 1 of the Form IL-1040-X instructions.**30** For the tax year you are amending, on what date did you file your most recent Illinois Form IL-1040, Form IL-1040-X or electronically filed return?  
Month \_\_\_\_ Day \_\_\_\_ Year \_\_\_\_**31** Did you file a U.S. Form 1040X? ☐ yes ☐ no

If you filed a U.S. Form 1040X, you must attach to this form:

- a copy of your U.S. Form 1040X, **and**
- a copy of the notification you received from the Internal Revenue Service (IRS) stating that they accepted the changes shown on your U.S. Form 1040X; *e.g.*, a refund check, "Statement of Account," agreement, or judgment. You must write the date the IRS notified you (not the date you filed your U.S. 1040X) in the appropriate space in Step 1, Line 5. Failure to provide this date could result in an assessment of a late-payment penalty.

**32** Are you filing this form because of a federal audit? ☐ yes ☐ noIf **"yes,"** be sure to write the **date of finalization** in the appropriate space in Step 1, Line 5, and attach copies of all federal audit reports. Failure to provide this date could result in an assessment of a late-payment penalty.**33** Have you received notification that your return is under audit by the Illinois Department of Revenue? ☐ yes ☐ no**34** **Explain**, in detail, the reason(s) for filing this amended return. **Attach a separate sheet if necessary.**

Amended Information

**Step 4: Sign and date**

Under penalties of perjury, I state that I have examined this return, and, to the best of my knowledge, it is true, correct, and complete.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Daytime phone number \_\_\_\_\_ Your spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

**Sign  
here**

Paid preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's phone number \_\_\_\_\_ Preparer's FEIN, SSN, or PTIN \_\_\_\_\_

**Mail to: Illinois Department of Revenue, P.O. Box 19007, Springfield, IL 62794-9007**

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0074





# Supporting Documents for Form IL-1040-X

Do not mail this page with your Form IL-1040-X.


## Federal Changes (including net operating loss (NOL) deductions)

- If you file Form IL-1040-X because of a change to your federal return or because you are claiming an NOL carryback deduction, you must
    - wait to file this form until you receive a federal finalization notice from the Internal Revenue Service (IRS) stating that they have accepted your change either by paying a refund or by final assessment, agreement, or judgment. You must write the date the IRS notified you (not the date you filed your U.S. Form 1040X) in the appropriate space in Step 1, Line 5. Failure to provide this date could result in an assessment of a late-payment penalty.
    - attach proof of federal finalization to your Form IL-1040-X.
  - **Acceptable proof of federal finalization includes** a copy of the notification you received from the IRS stating that they accepted your changes; *e.g.*, a refund check, "Statement of Account," agreement, or judgment, **and**
    - a copy of your U.S. Form 1040X, if filed, **or**
    - a complete copy of your U.S. Form 1045, Application for Tentative Refund, including all pages of Schedules A and B, along with a copy of your refund check, if you filed your federal amended return due to a NOL.
- If you do not have a copy of this notification, please contact the IRS at 1 800 829-0922 to request a record of your account.

## Line Changes

- Attach the proper supporting documents, listed below, to your return.
- If you changed any of the lines identified below and do not attach the required supporting documents to your return, **we may partially or totally deny your claim.**

If you corrected:		Attach
→	<b>Line 1</b> Adjusted gross income or loss	<ul style="list-style-type: none"><li>✓ U.S. Form 1040, 1040X, or 1045 (with Schedules A and B, if completed) if a NOL</li><li>✓ U.S. Form 1040 Schedules C, E, and F, if filed, for loss years</li><li>✓ Schedule K-1-P or K-1-T, or any other notification that was furnished to you for partnership, S corporation, estate, and trust income</li><li>✓ Proof of federal finalization as listed above</li></ul>
→	<b>Line 3</b> Other additions to income	<ul style="list-style-type: none"><li>✓ Schedule M with amended figures (tax years ending December 31, 2004 and after <b>only</b>)</li></ul>
→	<b>Line 5</b> Federally taxed Social Security benefits and certain federally taxed retirement income	<ul style="list-style-type: none"><li>✓ U.S. Form 1040 or 1040A, Page 1</li><li>✓ Form W-2, if applicable</li><li>✓ Form 1099-R, RRB-1099, or SSA-1099, if applicable</li></ul>
→	<b>Line 6</b> Military pay	<ul style="list-style-type: none"><li>✓ Form W-2 showing military pay</li></ul>

Continued on the next page 



# Supporting Documents for Form IL-1040-X (Continued)

Do not mail this page with your Form IL-1040-X.

## If you corrected:



Attach

→ <b>Line 8</b> → U.S. government obligations and U.S. agency income	✓	U.S. Form 1040, Schedule B, or U.S. 1040A, Schedule 1, identifying each U.S. government obligation separately; and a copy of any statement you received from a mutual fund
→ <b>Line 9</b> → Other subtractions to income	✓	For tax years ending December 31, 2004 and after - Schedule M with amended figures and any other required support listed on Schedule M. For tax years ending before December 31, 2004 - See Form IL-1040 instructions for the year you are amending.
→ <b>Line 12</b> → Exemption allowance	✓ ✓	U. S. Form 1040X Proof of federal finalization as shown above
→ <b>Line 14</b> → Nonresidents and part-year residents	✓	Schedule NR with amended figures
→ <b>Line 17</b> → Illinois Income Tax withheld	✓ ✓	All W-2 and 1099 forms, Form IL-4852, or letter, on company letterhead, from employer IL-1023-C, K-1-P, and a copy of the ruling you received from the department, if applicable
→ <b>Line 19</b> → Credit for tax paid to other states	✓ ✓	Schedule CR with amended figures Out-of-state returns, schedules, and attachments and W-2 forms to support any local taxes paid
→ <b>Line 21</b> → Credit for education expenses	✓ ✓	Receipt for Qualified K-12 Education Expenses or Schedule ED with amended figures Receipts for home school expenses
→ <b>Line 22</b> → Earned Income Credit	✓ ✓	U.S. Form 1040X, if changing federal EIC Proof of federal finalization
→ <b>Line 23</b> → Schedule 1299-C Credits	✓	Schedule 1299-C with amended figures